

Sam Hampton Sturgis

Associate

Fort Lauderdale
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Practice & Industry Areas

- Tax Law
- Private Wealth Services

Education

- University of Florida Levin College of Law, LL.M. in Taxation, summa cum laude, 2024
- Mississippi College School of Law, J.D., summa cum laude, 2022
- University of North Texas, B.F.A., magna cum laude, 2016

Bar & Court Admissions

- District of Columbia, 2023
- Texas, 2022

**Admitted to practice in the District of Columbia and Texas. Not admitted to practice in Florida.*

Overview

Sam Sturgis is an associate in Gunster's Fort Lauderdale office, where he works as a member of the firm's Tax and Private Wealth Services practice groups. Sam focuses on personal and business-related tax matters that include estate and business succession planning, ERISA and employee benefit law, and executive compensation. He also provides counsel for organizations seeking tax-exempt status in a variety of contexts.

Prior to joining Gunster, Sam was an associate in the Executive Compensation practice of another leading global law firm in Washington D.C., where he advised public companies and private equity funds on tax and corporate law issues related to executive compensation and employee benefits matters, including:

- Mergers and acquisitions, financings, initial public offerings (IPOs), restructurings, and other corporate transactions

- Public company representation, including preparation of executive compensation disclosures for proxy statements and other securities filings
- The negotiation, design, and administration of various types of compensation arrangements for senior executives and other employees, including employment agreements, separation/severance agreements, change-in-control arrangements, equity incentive arrangements, deferred compensation programs, and other incentive-based arrangements

When creating personalized estate plans, Sam takes a proactive approach that prioritizes responsiveness and attention to detail. Having spent several years in the hospitality industry, Sam understands that no two clients are alike, and is committed to providing exceptional service and developing lasting relationships. An avid outdoorsman, Sam enjoys fishing, boating and enjoying all that southern Florida has to offer with his fiancé and two dogs.

Representative Matters

- Advised private equity sponsors in portfolio acquisitions, including the preparation of go-forward executive employment agreements, incentive equity arrangements and employee benefit plan treatment
- Represented major healthcare, energy and technology companies in connection with their initial public offerings, including preparation and review of equity plans, executive agreements, and securities filings
- Advised major financial institutions as underwriter for initial public offerings
- Served as lender counsel in 144A bond offerings and acquisition financings
- Advised fortune 200 public companies in preparation of proxy materials, routine securities filings and adoption of SEC compliant “clawback” policies.

Honors

- Florida Tax Review, Graduate Editor
- Mississippi College Law Review, Chief Executive Editor
- 13 Book Awards, including Corporate Taxation, Federal Income Taxation, and Tax-Exempt Organizations
- Federal Bar Association’s Donald C. Miller Tax Law Writing Competition – Second Place Publication Award
- Mississippi Bar Section Awards in Taxation and Alternative Dispute Resolution
- Mississippi Chapter of the Federal Bar Association Robert Hauberg Award
- Pace Environmental Moot Court Competition, Best Oralist
- Copeland, Cook, Taylor & Bush Moot Court Competition, Winner and Best Oralist
- Dean Alton Harvey Best 2L Oralist Award

Publications & Presentations

- [“Is The Secure Act 2.0 Really “Saving” Retirement for Americans?”](#) *Notice & Comment—Yale Journal on Regulation*, August 2022
- [“An Appeal to Heaven—The Timeless Plea for Nollan/Dolan Extension to the Sphere of Legislative Exactions,”](#) *Mississippi College Law Review*, Vol. 40, Iss. 2, Article 8., 2022
- [“The Wealth Tax: Egalitarian Dream of Utilitarian Nightmare?”](#) *83 Louisiana Law Review*, 2023
- “The GILTI Gambit: How Proposed International Tax Changes Leave American Corporations and the U.S. Tax Base out to Dry,” *Notice & Comment—Yale Journal on Regulation*, August 2022
- [“Sam Sturgis on the Wealth Tax,”](#) *Business Law Prof Blog*, July 2022
- Blog, *Sense & Severability: Barr v. American Association of Political Consultants and the Little-Known Key to the Affordable Care Act’s Future*, *Miss. Coll. L. Rev. Blog*, April 2021
- Introductory Remarks, *Federal Bar Associations Annual Tax Law Conference*, Washington D.C., March 2022